

# REG-1 Addendum A

## Cigarette and Tobacco Products Taxes

Connecticut Tax Registration Number

### Instructions

1. This addendum must be submitted with **Form REG-1, Business Taxes Registration Application**.
2. If you have previously been issued a Connecticut Tax Registration Number by the Department of Revenue Services (DRS), enter the number in the space provided and only complete Sections 1 through 6 and Section 14 of **Form REG-1**.
3. If you are applying for a cigarette distributor license and will be purchasing cigarettes to which Connecticut cigarette tax stamps are not affixed, you will be required to provide additional information. Contact the DRS Registration Unit at **860-297-5770** during business hours.
4. See Page 3 for fee information. This application will not be processed without the correct accompanying fees.

Read the definitions below and check all the boxes that apply to you.

**Part I: Cigarettes** (Cigarette licenses expire September 30 of each year).

### Dealer

**Over-the-counter retailer:** Any person selling cigarettes, or taxed tobacco products, at a retail store .....

☐ Retailer

**Tobacco products** mean cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff tobacco products; cavendish, plug, and twist tobacco; fine cut and other chewing tobaccos; shorts, refuse scraps, clippings, cuttings, and sweepings of tobacco; and all other kinds and forms of tobacco prepared in a manner as to be suitable for chewing or smoking in a pipe or otherwise or for both chewing and smoking. Tobacco products do not include cigarettes.

**Taxed tobacco products** mean tobacco products purchased from persons licensed by DRS as tobacco products distributors. (A list of persons licensed by DRS as tobacco products distributors is posted on the DRS web site.) These are tobacco products on which the Connecticut tobacco products tax has been paid.

**Vending machine dealer:** Any person operating and servicing 24 or less cigarette vending machines .....

☐ Vending machine dealer

If you check the box for vending machine dealer, enter the number of vending machines you will own and operate. Exclude any vending machines in storage. (Complete *Schedule A* on the back of this form.) .....

No. of machines: \_\_\_\_\_

### Distributor

Do you intend to purchase cigarettes to which you will affix Connecticut cigarette tax stamps? .....

☐ Yes ☐ No

You are required to attach an affidavit from each of three recognized manufacturers of cigarettes stating the manufacturer's intent to supply cigarettes to you if you are licensed by DRS as a cigarette distributor, except as otherwise noted. (The manufacturers listed in the Connecticut Tobacco Directory constitute the recognized manufacturers of cigarettes.) **Note:** If you are purchasing the business of a person licensed by DRS as a Cigarette Distributor, or if you are applying as a chain store operator, you are not required to attach the affidavits.

Address where stamps will be affixed or cigarettes stored: \_\_\_\_\_

**Wholesaler:** Any person, other than a buying pool, who purchases cigarettes at wholesale from manufacturers or other distributors for sale to licensed dealers and who maintains an established place of business which has facilities in which a substantial stock of cigarettes and related merchandise for resale can be kept at all times, and who sells at least 75% of the cigarettes to retailers who at no time will own any interest in the business of the distributor as a partner, stockholder, or trustee .....

☐ Wholesaler

**Chain store operator:** Any person operating five or more retail stores in Connecticut for the sale of cigarettes. Chain store operators must complete *Schedule B* on Page 2 of this form or attach a list showing the physical location of all retail stores operated by them in Connecticut at which cigarettes are sold. To be considered as operating a retail store at a listed location, the applicant must be issued the sales tax permit and cigarette dealer's license for the location. A landlord is not considered to be operating a tenant's retail store and a franchisor is not considered to be operating a franchisee's retail store .....

☐ Chain store operator

**Vending machine operator:** Any person operating and servicing 25 or more cigarette vending machines in this state who buys the cigarettes at wholesale and sells them in vending machines .....

☐ Vending machine operator

If you check the box for vending machine operator, enter the number of vending machines you will own and operate. Exclude any vending machines in storage. (Complete *Schedule A* on Page 2 of this form.) .....

No. of machines: \_\_\_\_\_

**Importer:** Any person who imports into this state unstamped cigarettes, at least 75% of which are to be sold to others for resale .....

☐ Importer

**Storage facility operator:** Any person operating storage facilities for unstamped cigarettes in this state .....

☐ Storage facility operator

### Manufacturer

**Manufacturer:** Any person in Connecticut engaged in the business of manufacturing cigarettes or any person who is a tobacco products manufacturer as defined in Conn. Gen. Stat. §4-28h(9) .....

☐ Manufacturer

If you check any of the boxes in Part I, **enter the date** that you will start selling cigarettes: .....

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**Part II: Tobacco products other than cigarettes** (Tobacco products licenses expire June 30 of each year).

**Tobacco products distributor:** Any person in this state (a) engaged in the business of manufacturing tobacco products, (b) purchasing untaxed tobacco products at wholesale from manufacturers or other distributors for sale, or (c) importing into this state untaxed tobacco products at least 75% of which are to be sold. Any such person is required to be licensed by DRS as a tobacco products distributor .....

☐ Tobacco products distributor

**Untaxed tobacco products** mean tobacco products (as defined in Part I) purchased from persons not licensed by DRS as tobacco products distributors. These are tobacco products on which the Connecticut tobacco products tax has not been paid.

**Unclassified importer:** Any person, other than a tobacco products distributor, who imports, receives, or acquires untaxed tobacco products from outside this state for his or her personal use or consumption in this state .....

☐ Unclassified importer

If you check any of the boxes in Part II, **enter the date** that you will start purchasing untaxed tobacco products: .....

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**Schedule A: Description and Location of Vending Machines** (Attach list if necessary.)

Make of Machine	Model Number	Name and Complete Address of the Premises Where Machines Are Located

**Schedule B: Retail Store Locations of Chain Store Operators** (Attach list if necessary.)

Tax Registration Number	Complete Address of Retail Store

**For DRS Use Only**

Authorized Signature	Date	Effective Date	Bond Amount
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**Declaration for Cigarette Distributors Who Will Not Purchase Unstamped Cigarettes:** In accordance with the provisions of Conn. Agencies Regs. §12-293a(a)-1, the undersigned applicant for a cigarette distributor's license requests permission from DRS to be exempted from filing **Form CT-15, Monthly Tax Stamp and Cigarette Report, Resident Distributor**, or **Form CT-15a, Monthly Tax Stamp and Cigarette Report, Nonresident Distributor**, for a period corresponding with the license.

I attest: (a) I will not acquire unstamped cigarettes or cigarettes bearing tax stamps of other states in the conduct of my business; and (b) should I desire to acquire unstamped cigarettes or cigarettes bearing tax stamps of other states during the period this declaration is in effect, I know that I must immediately notify the Commissioner of Revenue Services and that any privileges granted to me by this declaration will become null and void and I will be required to file monthly distributor's reports.

Authorized Signature

Title

Date

**Declaration for All Taxpayers:** I declare under penalty of law that I have examined this application (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I agree to comply and I attest that I have complied with, the provisions of Chapter 214 of the Connecticut General Statutes, including the prohibition against selling cigarettes below cost, placement of vending machines where accessible to minors, and with all rules and regulations made under Chapter 214, and have complied with all laws of the State of Connecticut related to cigarette taxes. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Authorized Signature

Title

Date

Fee Information			Fee	Remitted
	Cigarette Dealer's License - retailer of cigarettes or taxed tobacco products		\$25.00	\$
	Cigarette Dealer's License - vending machine dealer (1 to 24 vending machines)		\$25.00	\$
	Cigarette Distributor's License - vending machine operator (25 or more vending machines)		\$1,000.00	\$
	Cigarette Distributor's License - wholesaler, importer, storage facility operator		\$1,000.00	\$
	Cigarette Distributor's License Chain Store Operator	5 to 14 retail locations under same ownership	\$250.00	\$
		15 to 24 retail locations under same ownership	\$500.00	\$
		25 or more retail locations under same ownership	\$1,000.00	\$
	Penalty for failure to secure cigarette license	\$5 per day X _____ days	\$5 per day	\$
	Cigarette Manufacturer License		\$5,000.00	\$
	Tobacco Products Distributor's License		\$100.00	\$
	Tobacco Products Unclassified Importer's License		\$0.00	\$
	Total Remitted (Carry total amount due to Section 13 of REG-1)			\$